IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 5293 of 2005

Between:

Bismillah Oil Industries, Yammiganur Kurnool District, rep.by its Managing Partner, T.K.Khaja Hussain,
S/o.T.K.Ramazan Saheb, R/o.Chinna Kamela Street Yemmiganur, Kurnool District.

..... PETITIONER

AND

1 The Commissioner of Commercial Taxes Government
of Andhra Pradesh, Nampally, Hyderabad.
2 The Assistant Commissioner (CT) IV Enforcement Wing,
Hyderabad.

..RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ or direction, more specifically in the nature of writ of Mandamus or any other appropriate direction declaring the action of the respondent No.2 in passing of the order without giving any opportunity and collection of the compounding fee without remand by his order dt.22-12-2004, as illegal void and ultravires in the interest of justice and equity or to pass any other order or orders as deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MS.NASEEB AFSHAN

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

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WRIT PETITION No.5293 of 2005

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ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1 The Commissioner of Commercial Taxes Government of Andhra Pradesh, Nampally, Hyderabad.

2 The Assistant Commissioner (CT) IV Enforcement Wing, Hyderabad.

3 Two CCs to the GP for Commercial Tax, High Court of A.P., Hyderabad (OUT)

4 Two CD Copies.